

**ORDINANCE AMENDING AND RE-ENACTING SECTION 4-2-14 – GENERAL
RETAIL SALES TAX, OF THE CODE OF ORDINANCES CITY OF HARRISONBURG,
VIRGINIA**

Be it ordained by the Council of the City of Harrisonburg, Virginia:

That Section 4-2-14 be amended as shown:

Sec. 4-2-14. - General retail sales tax.

- (a) There is hereby levied and imposed in addition to all other taxes and fees of every kind now imposed, a general retail sales tax at the rate of one (1) percent to provide revenue for the general fund. The rate of the tax shall be added to the Code of Virginia (Virginia Retail Sales and Use Tax Act) and shall be subject to all the provisions of such chapter, and all amendments thereof, and the rules and regulations published with respect thereto; ~~except, that the applicable brackets of prices shall be as prescribed in Sections 58-441.50 and 58-441.51 of the Code of Virginia for the combined tax; and~~ except, that no discount under Section ~~58-441.25~~ 58.1-622 of the Code of Virginia shall be allowed on the tax levied by this section.
- (b) It is the purpose of the council in adopting this section to levy the general retail sales tax authorized to be levied by Section ~~58-441.49~~ 58.1-605 of the Code of Virginia.
- (c) Effective October 1, 2001, the sale or use of artificial or propane gas, firewood, coal or home heating oil used for domestic consumption is exempted from the tax imposed by subsection (a). The term "domestic consumption" means the use of artificial or propane gas, firewood, coal or home heating oil by an individual purchaser for other than business, commercial or industrial purposes.

This ordinance shall be effective from the 14 of February, 2023. Adopted and approved this 14 day of February, 2023



Vice-MAYOR

ATTESTE:



CITY CLERK